

Step 3 shows that Kyle could not be a qualifying child, and that he has a qualifying child who is not another taxpayer's qualifying child. Step 4 does not apply to Kyle.

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Step 3 Qualifying Child**A qualifying child is a child who is your...**

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND**was ...**

Under age 19 at the end of 2005

or

Under age 24 at the end of 2005 and a student (see page 44)

or

Any age and permanently and totally disabled (see page 44)

AND**who...**

Lived with you in the United States for more than half of 2005.

If the child did not live with you for the required time, see *Exception to "time lived with you" condition* on page 43.

*If the child was married, see page 44.*

1. Look at the qualifying child conditions above. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2005?

☐ **Yes.**

You cannot take the credit. Put "No" to the left of the entry space for line 41a.

☐ **No.** Continue

2. Do you have at least one child who meets the above conditions to be your qualifying child?

☐ **Yes.** Go to question 3.☐ **No.** Go to Step 4, question 2.

3. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2005?

☐ **Yes.** See *Qualifying child of more than one person* on page 44.

☐ **No.** This child is your qualifying child. The child must have a valid social security number as defined on page 44 unless the child was born and died in 2005. Skip Step 4; go to Step 5 on page 43.

Step 4 Filers Without a Qualifying Child

1. Look at the qualifying child conditions in Step 3. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2005?

☐ **Yes.**

You cannot take the credit. Put "No" to the left of the entry space for line 41a.

☐ **No.** Continue

2. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2005 tax return?

☐ **Yes.**

You cannot take the credit.

☐ **No.** Continue

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2005?

☐ **Yes.** Continue ☐ **No.**

You cannot take the credit.

4. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2005? Members of the military stationed outside the United States, see page 44 before you answer.

☐ **Yes.** Go to Step 5 on page 43.☐ **No.**

You cannot take the credit. Put "No" to the left of the entry space for line 41a.